

EXHIBIT B

THE INDUSTRY'S GUIDE TO SPORTS AND FITNESS RETAILING

SPORTS **EDGE**

December 20, 2001

Gil Carrillo
J.A Cissel Mfg.Co
1995 Rutgers Univ. Blvd.
Lakewood, NJ 08701

Dear Gil:

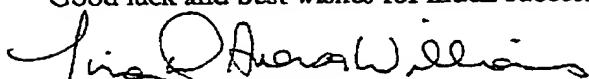
Congratulations! Your entry in the 2001/2002 *SPORTS EDGE* Sports Product of the Year has been selected as a semifinalist. The contest received a great response from companies throughout the industry – a tremendous sign of the innovation developed by the sports and fitness industry. The products entered in the 2001/2002 competition range from water sports to team and fitness equipment, performance apparel and footwear. Your product was chosen by the *SPORTS EDGE* editorial advisory board from among 100 products and a possible 400 companies participating in The Super Show 20-02.

This program - produced by Sporting Goods Manufacturers Association (SGMA) and The Super Show - showcase the best new product innovations in the sports industry released in the fourth quarter of 2001. This is the only program celebrating the best and brightest sports products in the world and it takes place at The Super Show 20-02, January 21-23 in Las Vegas. This is truly an honor and powerful recognition for your company.

The top 30 products will be displayed for retail buyers to preview and cast their votes for the five finalists for Sports Product of the Year during the show. If you have not already shipped your product to us, please ship it directly to The Super Show in Las Vegas – attention Sports Product of the Year Display. We will have tremendous International media coverage of this event. Make sure that you have a representative check in with the Sports Product of the Year Booth to schedule a time to meet with our photographers and media representatives. Dinah Ledford will be managing the display and available at the show beginning Saturday afternoon January 19. *SPORTS EDGE* magazine will feature each of the top 30 products in The Super Show issue.

For additional information or if you have any questions, please contact me at 678-297-3903.

Good luck and best wishes for much success in 2002!


Tina D'Aversa-Williams
Publisher